IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 16TH MARCH 2007 / 25TH PHALGUNA 1928

WP(C).No. 3181 of 2006(D)

PETITIONER:

KIMBERLY CLARK LEVER PVT LTD.,
WILLINGDON ISLAND, KOCHI-682 003,
REGISTERED OFFICE, REPRESENTED BY ITS
UNIT COMMERCIAL MANAGER, SRI.H.VENUGOPAL.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

1. **SALES TAX INSPECTOR,**
   SALES TAX CHECK POST, COMMERCIAL TAX DEPARTMENT,
   THAMARASERRY.

2. **THE ASSISTANT COMMISSIONER (ASSMT),**
   KVAT, COMMERCIAL TAXES, SPECIAL CIRCLE,
   KOCHI-2.

BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16/03/2007, ALONG WITH WP(C) NO.1224/2004 AND CONNECTED CASES THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.3181/2006

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE FORM 26 DELIVERY NOTE DT.23.1.06

EXT.P2:- COPY OF THE NOTICE DT.23.1.06 ISSUED BY THE 1ST RESPONDENT.

EXT.P3:- COPY OF THE LETTER DT.25.1.06 OF THE PETITION TO THE 1ST RESPONDENT.

EXT.P4:- COPY OF THE LETTER DT.30.1.06 OF THE PETITIONER TO THE 1ST RESPONDENT.

EXT.P5:- COPY OF THE CERTIFICATE DT.30.1.06 ISSUED BY THE 1ST RESPONDENT.

/TRUE COPY/

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.3181 OF 2006-D

Judgment

The petitioner challenges Ext.P2 notice issued under Section 47(2) of the KGST Act. The goods were released pursuant to the interim order of this Court dated 01.02.2006. The 1st respondent is directed to forward the file leading to Ext.P2 to the Commercial Taxes Officer (Enquiry) to pass final orders in the matter, if so far not passed.

The Writ Petition is disposed of as above.

16.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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